

# INCOME TAX PAYERS MUST FILE RETURNS BY MARCH 1

## BY BILL PRICE.

Federal law requires that between tomorrow and March 1 every person in the United States receiving an income above \$1,000 per annum, if single, and above \$2,000 per annum, if married, shall make return to Uncle Sam for the purpose of paying the taxes imposed in the several income tax laws.

The penalty for failing to file returns on or before March 1 is 50 per cent of the amount of the tax and a fine not exceeding \$1,000; if a fraudulent return is made a \$2,000 fine or imprisonment for not over a year or both.

Under the individual income tax law it is possible to begin soon to make out the returns, the blanks for which will be available in any internal revenue office or in banks, which will give a helping hand to clients. The Government printed some time ago several millions of blanks for individual income tax, but there is talk that these may be withdrawn and others substituted.

## Other Blanks Not Ready.

The Government has not, however, printed the blanks upon which business men—individuals, partnerships or corporations—must make returns under the war excess profits act, for the reason that the mystifying provisions of the law have not been fully interpreted, and blanks can not be printed until this is done.

It is not announced how soon these blanks will be ready, and there is a probability that the Government will have to extend the time for filing returns by business concerns, realizing, as it does, the immense enlightenment that will be required after interpretations are concluded and the blanks are ready.

The Internal Revenue Bureau has cleared the atmosphere considerably as to the making of returns by the great mass of small taxpayers, but as to the larger establishments there still remains an interpretation of just what "invested capital" is. This, of course, is important to every establishment doing a large business, and Congress may have to take a hand later in determining what it meant as to this particular phrase. Naturally, it is not possible to get blanks printed for returns until what constitutes "invested capital" is defined.

## Rollins Aid Many.

To the immense majority of business men in Washington there have been handed down the returns which enable them to know where they stand. These rollings will exempt hundreds of these men from paying the war excess profits tax, although they will still be amenable to the individual income tax for all incomes above \$2,000 where they are the heads of families.

A one-man firm or partnership having a net income of less than \$5,000 will be free from war excess taxes. This will apply to all sorts of business in Washington.

In case of an incorporated concern the excess profits tax will be based on a net income in excess of \$5,000, less by \$5,000 than in the first class. There will be, in addition to this exemption, a deduction of at least 7 per cent on invested capital.

## May Deduct Salaries.

In both partnerships and incorporations reasonable salaries paid to the partners for services actually rendered by them may also be deducted. The salaries of the partners of those usually paid in similar lines of business. Deductions are likewise allowed of amounts paid during the year to an individual partner as interest upon a bona fide loan.

"Intangible property," as used in regard to invested capital, has been construed to mean property similar to good will, trade marks, etc., stocks, bonds, bills and accounts receivable, notes, and other evidences of indebtedness are held to be tangible property.

## Commissioner Roper expects to name a number of field men who will be stationed throughout the country to assist in the preparation of returns. These men will not be available until there is a complete crystallization of the mass of rulings already made and those yet to be rendered.

## Employers to Aid.

That the Government may be able to check up returns, if necessary, every employer must file a statement showing salaries paid of \$500 or over. It is just as important that this return be made as it is that the income of the employer be given. Every tenant who pays rent of \$500 or more in any year must file a statement to that effect, naming his landlord and the amount of the rent.

This will strike a large number of citizens of Washington who rent furnished or unfurnished apartments and houses running from \$500 to up in the thousands.

## The minimum incomes subject to tax under the old laws were \$3,000 for unmarried persons and \$4,000 for married. Now it is \$1,000 and \$2,000, respectively, and will require returns from thousands of employees of the Government and Washington business concerns.

## N. Y. NEW YORK TO BE QUIET.

NEW YORK, Dec. 31.—New York is to have a "safe and sane" New Year eve. The town will close up at 1 a. m. as usual and few drinking parties are expected.

**DIAMONDS**  
PLATINUM AND GOLD  
PURCHASED  
1866 PRECIOUS JEWELS ON SALE 5382  
**BURNSTINE'S**  
161 PENN. AVE. N.W.

# Sunday Turkey Dinners Halted for Engineers Here by Mumps Call

With forkful of Sunday turkey half way to their hungry mouths, engineers stationed at American University on leave to visit District homes, were called back to camp yesterday.

"Immediate" was the word that came over the telephones to the boys. So they dropped their fork, buttoned up their coats, and hiked back to camp.

The whole camp is under quarantine.

## U. S. CLERKS SEND DATA SUPPORTING PLEA FOR MORE PAY

Government clerks throughout the country are concentrating their efforts today in sending data to Washington to show that no Federal employee should be paid less than \$2 a day. In response to letters sent them by H. M. McFarlin, president of the National Federation of Federal Employees, in which the resumption of the hearing on the Nolan minimum wage bill was announced for Friday, hundreds of clerks' organizations are today briefing their claims in support of the bill.

The Nolan minimum wage bill involves \$10,000,000—more money than is involved in any other pending bill for increased wages for Government employees. It provides that no employee of the Government shall be paid a wage of less than \$2 a day, \$30 a month, or \$1,080 a year. The bill was introduced by Congressman John I. Nolan of California. Hearings on the bill were held before the House Labor Committee during the last session of Congress. The hearings were deferred on a point of order, and are to be resumed Friday.

## HOLD-UP CASES ARE CONTINUED TOGETHER MORE EVIDENCE

The cases of Orville Cook, Joseph Melvin Carroll and Susie Aurelia Tyrrell, who were taken into custody following the assault and robbery of William Nobbe, messenger for Chandlee & Chandlee, were continued in Police Court this morning.

The continuance was to permit the detectives in the case more time to run down evidence and additional clues in connection with the spectacular hold-up of Nobbe and the equally spectacular arrest of the three on the Baltimore boulevard.

All three are charged with robbery. Meanwhile, the trail of the robbery leads to a heart-broken wife and a grief-stricken mother in Washington today. Mrs. Orville Cook, at the little home at 65 S street northwest, where she lived with her husband in ignorance of his alleged wrong-doing, is filled with despair.

"I can't believe it," she sobbed, when told by detectives of Cook's arrest and of the finding of a marriage certificate in his pocket showing he was united to the Tyrrell woman Friday under the name of King. "He's always been good to me, and that this should happen is enough to break my heart."

The mother of the held woman, at 1342 E street northwest, sat silently when informed that her daughter is liable to be seriously involved in the hold crime. Detectives now say Susie Tyrrell also is married. Both she and Cook stand in danger of indictments for bigamy.

## COLD INCREASES FREIGHT CONGESTION IN CAPITAL

Freight congestion in Washington today is worse than it was last week. The cold wave has interfered with the hauling of consignments from the yards, and the congestion is growing worse.

Embargoes against Washington are still in force on most of the railroads, and officials declare that they will probably be kept on for a month. Conditions are bad," said R. V. Andrews, president of the Retail Merchants' Association, and chairman of the committee on freight and drayage appointed by Commissioner Brimley. The embargo against Washington is hampering the local merchants. I have a motor truck ready to be sent me from Springfield, Ohio, but the company writes me that they cannot send it until the embargo is lifted, and that the railroad people tell them that it may be three weeks. I need the truck to put it to hauling freight, but I will have to do without it while the embargo is on."

## DANIELS GIVE YARDS' WASTE WOOD TO POOR

Secretary of Navy Daniels today took a step to relieve the poor in several cities when he ordered the commanders at Portsmouth, Boston, Charleston, New York, Philadelphia, and Norfolk to give away refuse wood for fuel.

**LOANS HORNING**  
RELEAS. VA.  
(South of Highway Bridge).  
Free Automobile from 7th and D sts. N. W.

# WALL ST. MARKET OPENING IS IRREGULAR ON STOCK EXCHANGE.

Industrials Buoyant—Motors Replace Rails in Attention of Traders—U. S. Steel and Studebaker Advance—Union Pacific Shows Decline.

NEW YORK, Dec. 31.—The stock market opened irregular today. U. S. Steel held up 1/4 at 88 1/2. Studebaker was up 1/4 at 49 1/2. Union Pacific showed a 1/4 point loss at 113 1/2. Marine pfd. opened off 1/4 at 79 1/2, and Bethlehem B. was down 1/4 at 72 1/2.

Industrials were buoyant, while rails were irregular. Motors replaced rails in the attention of traders. The stock market held near the top during the second hour. Union Pacific sold up 1/4 to 114 1/2, and Canadian Pacific gained 1/2 to 120 1/2.

The market closed strong.

Stock	High	Low	Close
13 1/2 Adv Rumley	14 1/2	13 1/2	13 1/2
13 1/2 Adv Rumley	14 1/2	13 1/2	13 1/2
1 1/2 Alaska G M	1 1/2	1 1/2	1 1/2
2 1/2 Alaska-Juneau	2 1/2	2 1/2	2 1/2
18 1/2 Allis-Chalm	19	18 1/2	18 1/2
Alis-Chalm	73	73	73
67 1/2 Am Ag Chem	77 1/2	77 1/2	77 1/2
68 1/2 Am Beet Sug	70 1/2	68 1/2	70 1/2
36 1/2 Am Can.	39 1/2	37	38 1/2
88 Am Car Oil	90	90	90
28 1/2 Am Cot Oil	27	28 1/2	27
69 1/2 A C & Fdy.	71	68 1/2	69 1/2
Am H & L	12 1/2	12	12 1/2
49 1/2 A H & L pfd	49 1/2	47 1/2	49 1/2
10 Am Ice	11	9 1/4	9 1/4
Am Ice Co pf	39 1/2	39	39 1/2
54 1/2 Am In Cor.	56 1/2	55	56 1/2
26 1/2 Am Lined.	27	26 1/2	27
Am Lin pfd.	69	67 1/2	68 1/2
54 1/2 Am Loco.	56	54 1/2	55 1/2
Am Loco pf.	95	95	95
9 Amer Malt.	9 1/2	8 1/2	8 1/2
Am Sam Tob	62 1/2	60 1/2	62 1/2
75 1/2 Am Smelting	79	75 1/2	79
101 1/4 A Smelt pfd	101 1/4	101	101 1/4
59 1/2 A Steel Fdy.	61	60	60 1/2
98 1/2 Am Sugar.	98 1/2	97	98 1/2
Am Sugar pf.	109	109	109
104 Am Tel & T.	103 1/2	102 1/2	103 1/2
139 1/2 Am Tobacco.	142 1/2	138 1/2	142 1/2
43 1/2 Am Woolen.	45	44	45
24 1/2 W P pf.	26 1/2	24	26
12 1/2 Am Zinc.	13 1/2	12 1/2	13 1/2
41 Am Zinc pfd	40	40	40
59 Anaconda.	62	58 1/2	61 1/2
84 1/2 Acheson	85 1/2	84 1/2	85 1/2
94 A G & W I.	99 1/2	94 1/2	97 1/2
67 1/2 Bald Loco.	69 1/2	67 1/2	68 1/2
52 1/2 Bait & Ohio.	53 1/2	51 1/2	52 1/2
Barrett pf.	100	100	100
73 Beth Steel.	74 1/2	72 1/2	74 1/2
73 Beth Stl B.	75 1/2	72 1/2	75 1/2
97 1/2 Beth S pf et	98 1/2	97 1/2	98 1/2
43 1/4 Brook R T.	47 1/2	43 1/4	47 1/2
7 1/2 Burns Bros.	7 1/2	7	7 1/2
11 1/2 Burns Bros.	11 1/2	11 1/2	11 1/2
14 1/2 Butte & Sup	15 1/2	14 1/2	15 1/2
138 Can Pacific.	139 1/2	137	139 1/2
13 1/4 Cal Petrol.	14	13 1/4	13 1/4
37 1/2 Cal Pet pf.	39 1/2	38 1/2	39 1/2
62 Cent Leather	64	61 1/2	64
28 Cent Found.	29	28	29
67 Chandler J.	67 1/2	67	67 1/2
30 1/2 Corro Cop.	30	30	30
51 1/4 Ches & Ohio	51 1/4	51 1/4	51 1/4
8 1/2 Chi G West	8 1/2	7 1/2	8 1/2
24 1/4 C G W pfd.	24 1/4	24 1/4	24 1/4
95 C & N W.	95	94 1/2	95
47 C M & S pf.	47 1/2	46 1/2	47 1/2
77 1/2 C M & S pf.	78 1/2	76 1/2	78 1/2
24 C R I & P R	24	22 1/2	24
55 1/2 CRI&P 6 w.	56 1/2	54 1/2	56 1/2
55 1/2 CRI&P 7 w.	56 1/2	54 1/2	56 1/2
15 1/4 Chile Copper	17	15 1/4	17
40 1/2 Chin C Cop.	42 1/2	40 1/2	42 1/2
25 1/2 Col F & I.	26 1/2	26	26 1/2
31 1/2 Col G & E.	32 1/2	31 1/2	32 1/2
83 Consoil Gas.	85 1/2	82 1/2	85 1/2
Cont Can.	85	85 1/2	85
29 1/2 Corn Prod.	31	29 1/2	31
52 1/4 Corn Prod pf	54 1/2	51	53 1/2
52 1/4 Cru Steel pf.	57	57	57
25 1/2 Cuba C Sug.	26 1/2	26 1/2	27 1/2
77 Cuba C S pf.	78	78	78
175 Del L & W.	175	170	170
107 1/4 Del & Hud.	108 1/2	106 1/2	107 1/4
13 1/4 D & R pf.	14	12 1/4	14
32 1/2 Del Secur.	33 1/2	32 1/2	33 1/2
7 1/2 Dome Mines.	8 1/2	8	8 1/2
E S Bat Co.	57 1/2	57 1/2	57 1/2
17 1/2 Erie	17 1/2	16 1/2	16 1/2
28 1/2 Erie 1st pf.	28 1/2	27 1/2	28 1/2
21 1/2 Erie 2nd pf.	21 1/2	21	21 1/2
54 Erie G Lien.	56	55 1/2	56
32 F M & S pf.	35 1/2	33 1/2	35 1/2
33 1/2 Gaston Wms	34	33 1/2	34
127 1/2 Gas Elec.	132 1/2	127 1/2	132 1/2
C G E L & P	90	90	90
100 1/2 Gas Motors.	106	100 1/2	104 1/2
37 Goodrich B F	38	37	38
76 1/2 Granby Min.	78	78	78
69 1/2 G North pf.	70	69 1/2	69 1/2
26 Gt Nor Ore.	27 1/2	26 1/2	27 1/2
Greene C C.	38	38	38
Gulf Stl pfd.	90	88	90
37 1/2 Hart's Corp.	40 1/2	40 1/2	40 1/2
35 1/2 Hask & Bar.	35 1/2	35 1/2	35 1/2
93 Ill Central.	94 1/2	94	94 1/2
43 I C Copper.	47	43 1/2	47
37 1/2 Int Agri pf.	37 1/2	37 1/2	37 1/2
Int Harves.	56	56	56
111 Int Har.N.J.	111	111	111
26 1/2 Int Nickel.	28 1/2	26 1/2	28 1/2
7 1/2 Inter Con.	8 1/2	7 1/2	8 1/2
44 1/2 Int Con pf.	45 1/2	44 1/2	45 1/2
25 1/2 Int Paper.	26 1/2	25 1/2	26 1/2
Int Pa pf sta	60	60	60
Jewel Tea.	33	33	33
19 1/2 Kan City So.	19 1/2	18 1/2	19 1/2
50 1/2 Kan C So pf	50	49 1/2	50 1/2
39 1/2 Kelly S T.	44 1/2	41	44 1/2
31 1/2 Kennecott	32 1/2	31 1/2	32 1/2
75 1/2 Lack Steel.	77 1/2	75 1/2	77 1/2
Lee R & Tiro	15 1/2	14 1/2	15 1/2
57 1/2 Leigh Val.	57 1/2	56 1/2	57 1/2
112 Lou & Nash.	111 1/2	111	111 1/2
24 1/2 Maxwell M C	26	24 1/2	26
56 Max 1st pfd.	57 1/2	55 1/2	57 1/2
21 1/2 Max M 2d pf	22 1/2	21 1/2	22 1/2
20 1/2 Marine com.	21 1/2	20 1/2	21 1/2

Stock	High.	Low.	Close.
Marine pfd.	83 1/2	79 1/2	83 1/2
Mexican Pet.	80 1/2	77 1/2	80 1/2
Midvale Stl.	43 1/2	42 1/2	43 1/2
Miami Cop.	29 1/2	28 1/2	28 1/2
M S P S S M	88	88	88
M & S L new	8 1/2	8 1/2	8 1/2
Mo. K. & T.	6 1/2	6 1/2	6 1/2
M K & T pf.	9	8 1/2	9
Mo Pacific.	25 1/2	24 1/2	24 1/2
Mo Pac pf.	46 1/4	44 1/4	45 1/4
Nat F & S.	38 1/2	37	37 1/2
Nat C & C.	17 1/2	16 1/2	17
Nat Lead.	44 1/2	42 1/2	44 1/2
N Y Central	72 1/2	70 1/2	71 1/2
Nev C Cop.	18 1/2	18 1/2	18 1/2
N. O. & MRR	23	23	23
N Y Air Brk	121	119	119
N Y Dock.	20 1/2	20 1/2	20 1/2
N Y C S L.	18 1/2	18 1/2	18 1/2
N O & W.	21 1/4	21 1/4	21 1/4
N Y N H & H	32 1/4	31 1/4	32 1/4
Nor & West	104 1/2	104	104 1/2
Nova Sco Stl	68	67 1/2	68
Nor. Pacific	86 1/2	85 1/2	86 1/2
Ohio Gas.	28	26 1/2	27 1/2
Owens B M.	52 1/2	52 1/2	52 1/2
Pacific Mail.	24	24	24
Penn R R.	47 1/2	46 1/2	47
Pere Marq et	13	12 1/2	13
Pere M pf et	54 1/2	54 1/2	54 1/2
Peo G & C.	39 1/2	37 1/2	39 1/2
Peoria & E.	4	4	4
Pettit Mull Co	25	25	25
P C C & S L	63	63	63
Pitta & Wva	25 1/2	24 1/2	24 1/2
Phila Co.	28	28	28 1/2
Pierce Arrow	36 1/2	36 1/2	36 1/2
Pitta Coal.	45	43 1/4	45
Pitta Coal pf	80	79 1/2	80
Pond Creek.	17 1/2	17 1/2	17 1/2
Pull Pal Car	114 1/2	112	113 1/2
Pul Service.	101	101	101
Ray Con Cop	23 1/2	22 1/2	23 1/2
Ry Stl Sprea	48 1/2	47 1/2	48
P. I & Stl.	77 1/2	77 1/2	77 1/2
Reading	73	72 1/2	72 1/2
Reading 2 pf	34 1/2	34 1/2	34 1/2
Royal Dutch.	70 1/2	70 1/2	70 1/2
Saxon Motor	7	7	7
Savage Arms	49 1/2	49 1/2	49 1/2
Scaab's A L.	8 1/2	7 1/2	7 1/2
S A L pfd.	19	18 1/4	18 1/4
Sears Roebck	144	139	144
Scaab's A L.	16 1/2	16 1/2	16 1/2
Sinclair Oil.	28 1/2	26 1/2	28 1/2
Southern Ry.	24 1/2	24 1/2	24 1/2
So Ry pf.	59 1/2	59 1/2	59 1/2
South Pacific	84 1/2	83 1/2	84 1/2
S L & S F.	14 1/2	13 1/2	14 1/2
S L & S F pf.	29 1/2	29 1/2	29 1/2
Sloss S S & I.	40	39	40
Studebaker	50 1/2	48	50 1/2